

CUMBERLAND COUNTY CIRCUIT CLERK

FINANCIAL STATEMENTS
For the Year Ended November 30, 2014

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GILBERT, METZGER & MADIGAN, LLP
CERTIFIED PUBLIC ACCOUNTANTS

Michael J. Metzger, CPA
Joyce A. Madigan, CPA
Kelsey D. Swing, CPA

6029 Park Drive, Suite A
P.O. Box 677
Charleston, Illinois 61920

phone (217) 345-2128
fax (217) 345-2315
website gmmcpa.com

Cleve Karch, CPA, Principal

INDEPENDENT AUDITOR'S REPORT

Cumberland County Circuit Clerk
Cumberland County
Toledo, Illinois 62468

Report on the Financial Statements

We have audited the accompanying financial statement of the fiduciary fund of the Cumberland County Circuit Clerk as of and for the year ended November 30, 2014, and the related notes to the financial statement, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the modified cash basis of accounting described in Note A; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit includes performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statement referred to above presents fairly, in all material respects, the respective modified cash basis financial position of the Circuit Clerk's fiduciary fund of Cumberland County, Illinois as of November 30, 2014, in accordance with the modified cash basis of accounting described in Note A.

Basis of Accounting

We draw attention to Note A of the financial statement, which describes the basis of accounting. The financial statement is prepared on the modified cash basis of accounting which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Emphasis of Matter

As discussed in Note A, the financial statement presents only the fiduciary fund of the Circuit Clerk and does not purport to, and does not, present fairly the financial position of Cumberland County, Illinois as of November 30, 2014 and the changes in financial position, for the year then ended in accordance with the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statement of the fiduciary fund of the Cumberland County Circuit Clerk. The Statement of Changes in Assets and Liabilities – Modified Cash Basis and Report J are presented for the purpose of additional analysis and are not a required part of the financial statements. Report J provides relevant information that is not provided by the fiduciary fund financial statements, and is not intended to be a presentation in conformity with the modified cash basis of accounting. Report J is based on guidelines of the Administrative Office of the Illinois Courts.

The Statement of Changes in Assets and Liabilities – Modified Cash Basis and Report J are the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Statement of Changes in Assets and Liabilities – Modified Cash Basis and Report J are fairly stated in all material respects, in relation to the financial statement as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated July 13, 2015 on our consideration of the Cumberland County Circuit Clerk's internal control over financial reporting of the fiduciary fund and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of the audit performed in accordance with *Government Auditing Standards* in considering the Cumberland County Circuit Clerk's internal control over financial reporting of the fiduciary fund and its compliance.

Restricted Use of this Auditor's Report

This report is intended solely for the information and use of the County of Cumberland, the appropriate local governments within that county, the pass through agencies of the State of Illinois, the Illinois General Assembly, and the Governor of the State of Illinois and is not intended to be and should not be used by anyone other these specified parties.

Gilbert, Metzger & Madigan, LLP

July 13, 2015

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Michael J. Metzger, CPA
Joyce A. Madigan, CPA
Kelsey D. Swing, CPA

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P.O. Box 677
Charleston, Illinois 61920

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fax (217) 345-2315
website gmmcpa.com

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INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE AND
ON INTERNAL CONTROL OVER COMPLIANCE

Cumberland County Circuit Clerk
Cumberland County
Toledo, IL 62468

Compliance

We have examined the Cumberland County Circuit Clerk's compliance with the requirements listed below during the year ended November 30, 2014. The management of the Cumberland County Circuit Clerk is responsible for compliance with these requirements. Our responsibility is to express an opinion on the Cumberland County Circuit Clerk's compliance based on our examination.

- A. The Circuit Clerk has properly assessed fines, fees, costs, penalties and judgments in accordance with the purpose authorized by law.
- B. The Circuit Clerk has properly distributed fines, fees, costs, penalties and judgments in accordance with the purpose authorized by law.
- C. The Circuit Clerk has timely assessed and distributed monies in accordance with the purpose authorized by law.
- D. The Circuit Clerk has complied, in all material respects, with applicable laws and regulations in its financial and fiscal operations.
- E. The Circuit Clerk has properly and legally administered money or negotiable securities or similar assets and the accounting and recordkeeping relating thereto has been proper, accurate, and in accordance with the law.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the annual audit requirements included in the Clerks of Courts Act; and the Circuit Clerk Audit Guidelines as noted by the Act; and, accordingly, included examining, on a test basis, evidence about the Cumberland County Circuit Clerk's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Cumberland County Circuit Clerk's compliance with specified requirements.

As described in the following findings, the Cumberland County Circuit Clerk did not comply with requirements regarding Items A and E above.

Circuit Clerk Reporting:

Condition: During our review of Report J, Annual Financial Report of the Clerk of the Circuit Court, we found several instances where revenues and disbursements were incorrectly reported.

Criteria: Report J is to be prepared in accordance with the guidelines of the Administrative Office of the Illinois Courts.

Cause: A new Circuit Clerk took office in December 2014 and had no prior experience preparing Report J. The proper training needed to prepare Report J was not obtained by the Circuit Clerk prior to submission of Report J.

Effect: Improper reporting of revenues and disbursements to the Administrative Office of the Illinois Courts.

Recommendation: The Circuit Clerk should obtain the proper training needed to prepare an accurate and complete Report J. An amended Report J should be filed.

Views of Responsible Officials and Planned Corrective Actions: Cumberland County agrees with the finding. An amended Report J was filed. The Circuit Clerk will receive the proper training from the Administrative Office of the Illinois Courts.

Circuit Clerk Fee Assessment:

Condition: During our compliance testing of the assessment of fees on cases, we noted several instances of errors in the calculation of fees. Certain fees were not assessed on some cases or the amount was incorrectly calculated.

Criteria: Fees should be assessed on each case in accordance with Illinois statutes and County resolutions.

Cause: The computer system was not properly set up to calculate certain fees and Circuit Clerk staff was not properly trained to calculate the proper fees. The Court was also not properly assessing fees in accordance with Illinois statutes.

Effect: Improper calculation of fees resulted in an overpayment or underpayment by the litigant and the disbursement of the collections to other agencies would have been incorrect.

Recommendation: A review of the computer system should be performed to determine if it is properly set up to allocate fees correctly. Staff should also be trained to review and recognize an incorrect calculation of fees.

Views of Responsible Officials and Planned Corrective Actions: Cumberland County agrees with the finding. A review should be completed of the computer systems "pre-calculated" tables for accuracy. In addition, in order to ensure accuracy, the staff should have additional training to assist in reviewing fines and fees and returning them for further review if warranted.

In our opinion, except for the noncompliance described in the preceding paragraph, the Cumberland County Circuit Clerk complied, in all material respects, with the requirements listed in the first paragraph of this report during the year ended November 30, 2014.

Internal Control

Management of the Cumberland County Circuit Clerk is responsible for establishing and maintaining effective internal control over compliance with requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the Cumberland County Circuit Clerk's internal control over compliance with the requirements listed in the first paragraph of this report to determine the examination procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the annual audit requirements included in the Clerks of Courts Act and the Circuit Clerk Audit Guidelines as noted by the Act, but not for the purpose of expressing an opinion on the effectiveness of Cumberland County Circuit Clerk's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Cumberland County Circuit Clerk's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A material weakness over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report is intended solely for the information and use of County of Cumberland, the appropriate local governments within that county, the pass through agencies of the State of Illinois, the Illinois General Assembly, and the Governor of the State of Illinois and is not intended and should not be used by anyone other than these specified parties.

Gilbert, Metzger & Madigan, LLP

July 13, 2015

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Cumberland County Circuit Clerk
Cumberland County
Toledo, Illinois 62468

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of the fiduciary fund of the Cumberland County Circuit Clerk as of and for the year ended November 30, 2014, and the related notes to the financial statements, and have issued our report thereon dated July 13, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered Cumberland County Circuit Clerk's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of Cumberland County Circuit Clerk's internal control. Accordingly, we do not express an opinion on the effectiveness of Cumberland County Circuit Clerk's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Cumberland County Circuit Clerk's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described below.

Circuit Clerk Reporting:

Condition: During our review of Report J, Annual Financial Report of the Clerk of the Circuit Court, we found several instances where revenues and disbursements were incorrectly reported.

Criteria: Report J is to be prepared in accordance with the guidelines of the Administrative Office of the Illinois Courts.

Cause: A new Circuit Clerk took office in December 2014 and had no prior experience preparing Report J. The proper training needed to prepare Report J was not obtained by the Circuit Clerk prior to submission of Report J.

Effect: Improper reporting of revenues and disbursements to the Administrative Office of the Illinois Courts.

Recommendation: The Circuit Clerk should obtain the proper training needed to prepare an accurate and complete Report J. An amended Report J should be filed.

Views of Responsible Officials and Planned Corrective Actions: Cumberland County agrees with the finding. An amended Report J was filed. The Circuit Clerk will receive the proper training from the Administrative Office of the Illinois Courts.

Circuit Clerk Fee Assessment:

Condition: During our compliance testing of the assessment of fees on cases, we noted several instances of errors in the calculation of fees. Certain fees were not assessed on some cases or the amount was incorrectly calculated.

Criteria: Fees should be assessed on each case in accordance with Illinois statutes and County resolutions.

Cause: The computer system was not properly set up to calculate certain fees and Circuit Clerk staff was not properly trained to calculate the proper fees. The Court was also not properly assessing fees in accordance with Illinois statutes.

Effect: Improper calculation of fees resulted in an overpayment or underpayment by the litigant and the disbursement of the collections to other agencies would have been incorrect.

Recommendation: A review of the computer system should be performed to determine if it is properly set up to allocate fees correctly. Staff should also be trained to review and recognize an incorrect calculation of fees.

Views of Responsible Officials and Planned Corrective Actions: Cumberland County agrees with the finding. A review should be completed of the computer systems "pre-calculated" tables for accuracy. In addition, in order to ensure accuracy, the staff should have additional training to assist in reviewing fines and fees and returning them for further review if warranted.

Cumberland County Circuit Clerk's Response to Findings

Cumberland County Circuit Clerk's response to the findings identified in our audit is described above. Cumberland County Circuit Clerk's response was not subjected to the auditing procedures applied in the audit of the financial statements of the fiduciary fund and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Cumberland County Circuit Clerk's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Cumberland County Circuit Clerk's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Gilbert, Metzger & Madigan, LLP

July 13, 2015

CUMBERLAND COUNTY CIRCUIT CLERK
STATEMENT OF ASSETS, LIABILITIES AND FUND EQUITY
MODIFIED CASH BASIS
November 30, 2014

ASSETS

Cash on hand	\$ 250.00
Cash and deposits	<u>142,793.36</u>
 Total Assets	 <u><u>\$ 143,043.36</u></u>

LIABILITIES

Amounts due to other governments	<u>\$ 143,043.36</u>
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FUND EQUITY

None	<u>-</u>
 Total Liabilities and Fund Equity	 <u><u>\$ 143,043.36</u></u>

The accompanying notes are an integral part of these financial statements.

CUMBERLAND COUNTY CIRCUIT CLERK
NOTES TO FINANCIAL STATEMENTS

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Cumberland County Circuit Clerk, Illinois, have been prepared in conformity with the modified cash basis of accounting.

- a) Financial Reporting Entity - The accompanying financial statements present Cumberland County Circuit Clerk's fiduciary fund over which the County exercises significant influence. Significant influence or accountability is based primarily on operational or financial relationships with the County as distinct from legal relationships. Component units that do not meet the criteria for blending are reported discretely. There are no component units for the Cumberland County Circuit Clerk.
- b) Fund Accounting - The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenses. The Cumberland County Circuit Clerk is reported as a fiduciary fund of the County. Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds.
- c) Basis of Accounting - Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting related to the timing of the measurements made, regardless of the measurement focus applied.

The fiduciary funds are accounted for using the modified cash basis of accounting. Their revenues are recognized when they are received.

Expenditures are generally recognized under the cash basis of accounting. Their expenditures are recognized when they are disbursed.

- d) Use of Estimates - The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

NOTE B - CASH AND CASH DEPOSITS

The Circuit Clerk is allowed to invest in one or more of the following: (a) interest bearing certificates of deposit, interest bearing time deposits or interest bearing savings accounts constituting direct obligations of any bank selected and designated pursuant to law; (b) shares or other forms of securities legally issuable by savings and loan associations incorporated under the laws of Illinois or any other State of the United States, provided such shares are insured by the Federal Savings and Loan Insurance Corporation; (c) bonds, notes, certificates of indebtedness, treasury bills or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of America as to principal and interest.

At November 30, 2014, the Circuit Clerk had the following cash deposits and investments:

Cash on hand	\$ 250.00
Cash deposits	<u>142,793.36</u>
	<u>\$ 143,043.36</u>

CUMBERLAND COUNTY CIRCUIT CLERK
NOTES TO FINANCIAL STATEMENTS

Disclosures Relating to Interest Rate Risk:

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The County minimizes its exposure to interest rate risk by limiting its purchases of long term investments and by structuring investments to mature to meet cash requirements. At November 30, 2014, the County Circuit Clerk did not have any investments.

Disclosures Relating to Credit Risk:

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The County Circuit Clerk's cash and investments held with local financial institutions are not subject to credit risk rating.

Concentration of Credit Risk:

The County's investment policy does not place limitations on the amount that can be invested in any one issuer. Cash and investments held with local financial institutions are exempt from the 5% investment in any one issuer disclosure.

Custodial Credit Risk:

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. Deposits in federally insured banks and savings and loans are insured up to \$250,000 per custodian. The County's investment policy requires that all amounts deposited or invested with financial institutions in excess of any insurance limit be collateralized by securities held by the County in the County's name. As of November 30, 2014, the Circuit Clerk's cash deposits and investments were fully covered by federal insurance or collateralized securities.

Foreign Currency Risk:

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair values of deposits or investments. None of the Cumberland County Circuit Clerk's deposits or investments are directly subject to foreign currency risk.

NOTE C - RISK MANAGEMENT

The Circuit Clerk is exposed to various risks of loss including, but not limited to, general liability, property casualty, workers compensation and public official liability. To limit exposure to these risks, Cumberland County participates in the Illinois Counties Risk Management Trust for their insurance coverage.

SUPPLEMENTARY INFORMATION

CUMBERLAND COUNTY CIRCUIT CLERK
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
MODIFIED CASH BASIS
Year Ended November 30, 2014

	Balance 12/01/13	Additions	Deductions	Balance 11/30/14
Circuit Clerk Fund:				
Assets:				
Cash on hand	\$ 250.00	\$ -	\$ -	\$ 250.00
Cash and deposits	187,798.46	536,806.27	581,811.37	142,793.36
Total Assets	\$ 188,048.46	\$ 536,806.27	\$ 581,811.37	\$ 143,043.36
Liabilities:				
Due to Other Governments	\$ 188,048.46	\$ 536,806.27	\$ 581,811.37	\$ 143,043.36

**REPORT J
ANNUAL FINANCIAL REPORT**

CLERK OF THE CIRCUIT COURT
5TH JUDICIAL CIRCUIT, CUMBERLAND COUNTY
FISCAL YEAR ENDING _____ November 2014

PART I - REVENUE OF CLERK'S OFFICE

A. CLERK'S FEES AND COSTS RECEIVED	SECTION A TOTAL	\$47,799.00
<small>(Include the various fees in the Clerks of Courts Act Section 27.1a through 27.2a. Other clerk's fees not allocated to a specific fund are also reported in this total: they include the administrative fees for the Surcharge, Crime Lab fund, Sexual Assault fine, Trauma Center fund, Credit Card payment, Domestic Battery, and clerk's costs for Bail Bonds and Passports.)</small>		
B. COURT AUTOMATION FUND	SECTION B TOTAL	\$11,402.00
C. SEPARATE MAINTENANCE AND CHILD SUPPORT COLLECTION FUND	SECTION C TOTAL	\$7,674.00
D. COURT DOCUMENT STORAGE FUND	SECTION D TOTAL	\$11,417.00
E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND	SECTION E TOTAL	\$1,401.00
F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND	SECTION F TOTAL	\$60.00
G. OTHER REVENUE OF CLERK'S OFFICE (SPECIFY)		
(1) INTEREST PAID ON ACCOUNTS	\$1,524.00	
(2) DHFS IV-D CONTRACTUAL AND INCENTIVE	\$5,087.00	
(3) OTHER	\$3,699.00	
	SECTION G (1,2,3) TOTAL	\$10,310.00

PART I - REVENUE OF THE CLERK'S OFFICE (SECTIONS A,B,C,D,E,F,G) TOTAL **\$90,063.00**

PART II - COST OF OPERATING CLERK'S OFFICE**A. GROSS SALARIES**

(1) CIRCUIT CLERK (PAID BY COUNTY)			\$37,008.00
(2) DEPUTY AND ALL OTHER CLERK'S OFFICE PERSONNEL			70,299
(3) NUMBER OF STAFF POSITIONS:	(i) FULL-TIME:	3	
	(ii) PART TIME:	0	

NOTE: DO NOT INCLUDE SALARIES REPORTED IN B THROUGH F BELOW.

SECTION A (1,2) TOTAL \$107,307.00

B. AUTOMATION EXPENSES

(INCLUDE ALL HARDWARE, SOFTWARE, MAINTENANCE, TRAINING, PERSONNEL AND OTHER EXPENSES RELATED TO AUTOMATION EXCEPT THOSE INCLUDED IN C THROUGH F BELOW.)

(1) PAID FROM COURT AUTOMATION FUND			\$15,732.00
(2) PAID FROM COUNTY GENERAL FUND			\$0.00

SECTION B (1,2) TOTAL \$15,732.00

C. MAINTENANCE AND CHILD SUPPORT EXPENSES

(INCLUDE ALL PERSONNEL, EQUIPMENT, AND AUTOMATION EXPENSES DEDICATED EXCLUSIVELY TO MAINTENANCE AND CHILD SUPPORT.)

(1) PAID FROM MAINTENANCE AND CHILD SUPPORT COLLECTION FUND			\$0.00
(2) PAID FROM COUNTY GENERAL FUND			\$0.00

SECTION C (1,2) TOTAL \$0.00

D. COURT DOCUMENT STORAGE EXPENSES

(INCLUDE ALL PERSONNEL, EQUIPMENT, AND AUTOMATION EXPENSES DEDICATED EXCLUSIVELY TO DOCUMENT STORAGE.)

(1) PAID FROM DOCUMENT STORAGE FUND			\$7,835.00
(2) PAID FROM COUNTY GENERAL FUND			\$0.00

SECTION D (1,2) TOTAL \$7,835.00

E. CIRCUIT COURT CLERK OPERATION AND ADMINISTRATIVE FUND

(INCLUDE OFFICE SUPPLIES, EQUIPMENT, PRINTING TELECOMMUNICATIONS, TRAVEL, ETC.)

SECTION E TOTAL \$0.00

F. CIRCUIT COURT CLERK ELECTRONIC CITATION FUND

(INCLUDES EXPENSES TO PERFORM THE DUTIES OF THE OFFICE IN ESTABLISHING AND MAINTAINING ELECTRONIC CITATIONS.)

SECTION F TOTAL \$0.00

G. ALL OTHER CLERK'S OFFICE EXPENSES

(INCLUDE OFFICE SUPPLIES, EQUIPMENT, PRINTING, TELECOMMUNICATIONS, TRAVEL, ETC. IF AVAILABLE, PROVIDE A LINE ITEM BREAKDOWN SHOWING DOLLAR AMOUNTS ON ATTACHMENT A.)

NOTE: DO NOT INCLUDE ANY EXPENSES REPORTED IN B,C,D,E OR F ABOVE

SECTION G TOTAL \$779.00

PART II - COST OF OPERATING A CLERK'S OFFICE (SECTION A,B,C,D,E,F,G) TOTAL

\$131,653.00

**PART III - DISTRIBUTION OF FUNDS HELD IN TRUST OR
AGENCY CAPACITY and OF COLLECTIONS MADE FOR OTHERS**

A. MAINTENANCE AND CHILD SUPPORT

1) CLERK'S OFFICE (Include payments deposited and disbursed and personal checks endorsed without recourse and forwarded to obligee or public office.)	\$212,690.00		
2) STATE DISBURSEMENT UNIT (Insert the total amount reported by the State Disbursement Unit)	\$1,021,221.00		
		SECTION A TOTAL	\$1,233,911.00
		THIS AMOUNT FORWARDED TO PAGE 7	

B. FINES, PENALTIES, ASSESSMENTS, CHARGES AND FORFEITURES

SEE ATTACHMENT B (MUNICIPALITIES, DRUG TASK FORCE, AND TOWNSHIP AND DISTRICTS)

1) MUNICIPALITIES (CITIES, VILLAGES, TOWNS, AND PARK DISTRICTS)			
a. ALL EXCEPT DRUG FINES	\$46,745.00		
b. DRUG FINES	\$0.00		
c. CRIME LABORATORY FUND	\$0.00		
d. CRIME LABORATORY DUI FUND	\$0.00		
e. OTHER -(See attachment for details)	\$5,108.00		
	SUBTOTAL 1-a,b,c,d,e	\$51,853.00	
1.1) DRUG TASK FORCE			\$1,795.00
2) TOWNSHIPS AND DISTRICTS (INCLUDING ROAD DISTRICTS, SPECIAL DISTRICTS, ETC.)			
a. ALL EXCEPT DRUG FINES	\$0.00		
b. DRUG FINES	\$0.00		
c. OTHER	\$0.00		
	SUBTOTAL 2-a,b,c	\$0.00	
		TOTAL	\$53,648.00
<i>(THE TOTAL OF ABOVE THREE AMOUNTS SHOULD BE TOTAL OF AMOUNT ATTACHMENT B)</i>			
3) COUNTY			
a. CRIMINAL FINES	\$72,283.00		
b. TRAFFIC FINES	\$55,519.00		
c. DRUG FINES	\$0.00		
d. CRIME LABORATORY FUND	\$0.00		
e. CRIME LABORATORY DUI FUND	\$0.00		
f. COUNTY BOATING FUND	\$0.00		
g. *OTHER (INCLUDES PERCENTAGE DISBURSEMENT TO COUNTY GENERAL CORPORATE FUND)	\$44,135.00		
	SUBTOTAL 3-a,b,c,d,e,f,g	\$171,937.00	
* "OTHER" DESCRIPTION AND ITEMIZED LISTING ON ATTACHMENT C		SUBTOTAL SECTION B (1,1.1,2,3)	\$225,585.00
		THIS AMOUNT FORWARDED TO THE TOP OF PAGE 5	

4) STATE (Funds 1-45)	
1. DNR FUNDS TOTAL	\$1,500.00
2. ROAD FUND (OVERWEIGHTS)	\$0.00
3. STATE TOLL HIGHWAY AUTHORITY FUND	\$0.00
4. DRUG TRAFFIC PREVENTION FUND	\$0.00
5. STATE CRIME LABORATORY FUND	\$707.00
6. STATE POLICE DUI FUND	\$2,750.00
7. VIOLENT CRIME VICTIMS ASSISTANCE FUND	\$9,327.00
8. TRAFFIC AND CRIMINAL CONVICTION SURCHARGE	\$0.00
9. DRIVERS EDUCATION FUND	\$5,723.00
10. DOMESTIC VIOLENCE SHELTER AND SERVICE FUND	\$865.00
11. DRUG TREATMENT FUND	\$2,393.00
12. CHILD ABUSE PREVENTION FUND	\$0.00
13. SEXUAL ASSAULT SERVICES FUND	\$0.00
14. TRAUMA CENTER FUND	\$3,656.00
15. PERCENTAGE DISTRIBUTION: UNDER \$55 FUND	\$0.00
16. PERCENTAGE DISTRIBUTION: \$55 AND OVER FUND	\$13,211.00
17. GENERAL REVENUE FUND	\$0.00
18. EMS ASSISTANCE FUND	\$0.00
19. YOUTH DRUG ABUSE PREVENTION FUND	\$180.00
20. SECRETARY OF STATE EVIDENCE FUND	\$0.00
21. ILLINOIS CHARITY BUREAU FUND	\$0.00
22. TRANSPORTATION REGULATORY FUND	\$0.00
23. PROFESSIONAL REGULATION EVIDENCE FUND	\$0.00
24. GENERAL PROFESSIONS DEDICATED FUND	\$0.00
25. LOBBYIST REGISTRATION ADMINISTRATION FUND	\$0.00
26. DESIGN PROFESSIONAL ADMIN. AND INVESTIGATION FUND	\$0.00
27. REAL ESTATE RECOVERY FUND	\$0.00
28. AGGREGATE OPERATIONS REGULATORY FUND	\$0.00
29. EDUCATION ASSISTANCE FUND	\$0.00
30. DEPARTMENT OF PUBLIC HEALTH	\$0.00
31. USED TIRE MANAGEMENT FUND	\$0.00
32. EMERGENCY PLANNING AND TRAINING FUND	\$0.00
33. FEED CONTROL FUND	\$0.00
34. PESTICIDE CONTROL FUND	\$0.00
35. SPINAL CORD INJURY PARALYSIS CURE RESEARCH TRUST FUND	\$180.00
36. FIRE PREVENTION FUND	\$218.00
37. WIC PROGRAM	\$0.00
38. SEX OFFENDER REGISTRATION FUND	\$0.00
39. SECURITIES AUDIT AND ENFORCEMENT FUND	\$0.00
40. SPECIAL ADMINISTRATIVE FUND	\$0.00
41. LEADS MAINTENANCE FUND	\$386.00
42. STATE OFFENDER DNA IDENTIFICATION SYSTEM FUND	\$3,070.00
43. DOMESTIC VIOLENCE ABUSER SERVICES FUND	\$9.00
44. ABANDONED RESIDENTIAL PROPERTY MUNICIPALITY RELIEF FUND	\$2,905.00
45. LUMP SUM SURCHARGE*	\$34,427.00

SUBTOTAL 4 (1-45) \$ 81,507.00

THIS AMOUNT FORWARDED TO PAGE 5

*Contains Traffic & Criminal Surcharge Fund, Law Enforcement Camera Grant Fund, and LEADS Fund as of 7/1/06.

SUBTOTAL SECTION B(1,1.1, 2, 3) \$225,585.00
 AMOUNT FORWARDED FROM THE BOTTOM OF PAGE 3

4) STATE (Funds 46-999)	SUBTOTAL 4 (1-45)	\$81,507.00
46. ADDITIONAL CHILD PORNOGRAPHY FINE (STATE POLICE)		\$0.00
47. ARSONIST REGISTRATION FUND		\$0.00
48. CAPITAL PROJECTS FUND		\$0.00
49. MURDERER & VIOLENT OFF. AGAINST YOUTH REG. FUND		\$0.00
50. CORPORATE CRIME FUND		\$0.00
51. DIESEL EMISSIONS TESTING FUND		\$0.00
52. ER RESTITUTION (STATE)		\$0.00
53. FIRE TRUCK REVOLVING LOAN FUND		\$218.00
54. FORECLOSURE PREVENTION PROGRAM FUND		\$539.00
55. FORECLOSURE PREVENTION "GRADUATED" FUND		\$0.00
56. ILLINOIS ANIMAL ABUSE FUND		\$0.00
57. IDOC PAROLE DIVISION OFFENDER SUPERVISION FUND		\$0.00
58. ILLINOIS RACING BOARD		\$0.00
59. LEAD POISON SCREENING, PREVENTION AND ABATEMENT FUND		\$0.00
60. METHAMPHETAMINE LAW ENFORCEMENT FUND		\$0.00
61. MILITARY FAMILY RELIEF FUND		\$0.00
62. PRISONER REVIEW BOARD VEHICLE & EQUIPMENT FUND		\$68.00
63. ROADSIDE MEMORIAL FUND		\$1,075.00
64. SEALING FEE (STATE POLICE)		\$0.00
65. SECRETARY OF STATE POLICE DUI FUND		\$0.00
66. SECRETARY OF STATE POLICE SERVICES FUND		\$0.00
67. SECRETARY OF STATE POLICE VEHICLE FUND		\$0.00
68. SEX OFFENDER INVESTIGATION FUND		\$0.00
69. STATE ASSET FORFEITURE FUND		\$0.00
70. STATE POLICE OPERATIONS ASSISTANCE FUND		\$7,890.00
71. STATE POLICE STREETGANG-RELATED CRIME FUND		\$0.00
72. STATE POLICE VEHICLE FUND		\$1,260.00
73. TRANSPORTATION SAFETY HIGHWAY HIRE-BACK FUND		\$0.00
74. VEHICLE INSPECTION FUND		\$0.00
75. CONSERVATION POLICE OPERATIONS ASSISTANCE FUND		\$90.00
76. PRESCRIPTION PILL AND DRUG DISPOSAL FUND		\$0.00
77. CRIMINAL JUSTICE INFORMATION PROJECTS FUND		\$0.00
78. STATE POLICE SERVICES FUND		\$10.00
79. STATE POLICE MERIT BOARD PUBLIC SAFETY FUND		\$2,997.00
80. GUARDIANSHIP AND ADVOCACY FUND		\$0.00
999.OTHER (ITEMIZE ON ATTACHMENT D)		\$19,931.00
	SUBTOTAL 4 (46-999)	\$34,078.00
	SUBTOTAL 4 (1-999)	\$115,585.00
	SUBTOTAL SECTION B (1,1.1,2,3,4) TOTAL	\$ 341,170.00

THIS AMOUNT FORWARDED TO PAGE 7

C. FEES OF OTHERS

1. STATE'S ATTORNEY		
(a) FEES	\$5,188.00	
(b) RECORDS AUTOMATION FUND	\$771.00	
	SUBTOTAL (1-a,b)	\$5,959.00
2. SHERIFF		
(a) FEES (e.g. SERVICE OF PROCESS*)	\$8,970.00	
(b) COUNTY GENERAL FUND FOR COURT SECURITY	\$15,278.00	
	SUBTOTAL (2-a,b)	\$24,248.00
3. COUNTY LAW LIBRARY FUND		\$3,010.00
4. MARRIAGE FUND OF THE CIRCUIT COURT		\$90.00
5. COUNTY FUND TO FINANCE THE COURT SYSTEM		\$9,423.00
6. COURT-APPOINTED COUNSEL:		
(a) DEFENSE COUNSEL	\$5,093.00	
(b) JUVENILE REPRESENTATION	\$0.00	
	SUBTOTAL (6 -a,b)	\$5,093.00
7. COURT-APPOINTED COUNSEL:		
STATE APPELLATE DEFENDER		\$0.00
8. MUNICIPAL ATTORNEY PROSECUTION FEE		\$0.00
9. PROBATION AND COURT SERVICES FUND		\$18,018.00
10. DISPUTE RESOLUTION FUND		\$0.00
11. MANDATORY ARBITRATION FUND		
(a) ARBITRATION FEE	\$0.00	
(b) REJECTION OF AWARD	\$0.00	
	SUBTOTAL (11-a,b)	\$0.00
12. DRUG/ALCOHOL TESTING & ELECTRONIC MONITORING FEE		\$0.00
13. ELECTRONIC MONITORING DEVICE FEE		
(a) SUBSTANCE ABUSE SERVICES FUND	\$0.00	
(b) WORKING CASH FUND	\$0.00	
	SUBTOTAL (13-a,b)	\$0.00
14. COUNTY GENERAL FUND TO FINANCE EDUCATION PROGRAMS (DUI)		\$0.00
15. COUNTY HEALTH FUND		\$0.00
16. TRAFFIC SAFETY PROGRAM SCHOOL		\$1,120.00
17. COUNTY JAIL MEDICAL COSTS FUND		\$0.00
18. SEXUALLY TRANSMITTED DISEASE TEST FUND		\$0.00
19. DOMESTIC RELATIONS LEGAL FUND		\$0.00
20. CHILDREN'S WAITING ROOM FUND		\$0.00
21. NEUTRAL SITE CUSTODY EXCHANGE FUND		\$0.00
22. OTHER (ITEMIZE ON ATTACHMENT E)		\$3,657.00
	SECTION C TOTAL	\$70,618.00
	THIS AMOUNT FORWARDED TO PAGE 7	

*Contains the FTA Warrant Fee and e-Citation Fee)

D. MISCELLANEOUS DISBURSEMENTS

1. RESTITUTION TO VICTIMS OF CRIME (INCLUDES JUVENILE)		\$22,889.00
2. "WORK RELEASE" / GAINFULLY EMPLOYED OFFENDER		
a. TOTAL PAID TO COUNTY FOR ROOM AND BOARD	\$0.00	
b. TOTAL PAID TO OTHER INDIVIDUALS AND AGENCIES	\$0.00	
	SUBTOTAL (2-a,b)	\$0.00
3. EXPENSES NECESSARY FOR MINOR'S NEEDS UNDER THE JUVENILE ACT		\$0.00
4. ABANDONED (UNCLAIMED) BAIL TO COUNTY		\$0.00
5. ABANDONED (UNCLAIMED) PROPERTY TO STATE		\$0.00
6. DEPOSITS WITH CLERK DISBURSED DURING THE YEAR:		
a. FROM JUDICIAL SALES	\$0.00	
b. FROM ALL OTHER CASE CATEGORIES	\$0.00	
	SUBTOTAL (6-a,b)	\$0.00
7. REIMBURSEMENTS/CONTRIBUTIONS TO A "LOCAL ANTI-CRIME PROGRAM"		\$0.00
8. REFUND AND RETURNS		
a. BAIL	\$30,518.00	
b. OTHER	\$20.00	
	SUBTOTAL (8-a,b)	
9. OTHER (DESCRIPTION AND ITEMIZED LISTING ON ATTACHMENT F. THIS INCLUDES SUCH ITEMS AS WITNESS FEES, PASSPORT FEES DISBURSED TO THE FEDERAL GOVERNMENT, OUT OF COUNTY BONDS , TRANSFER OF BAIL TO ANOTHER COUNTY, COLLECTION FEES OR OTHER VENDOR CONVENIENCE FEES, ETC.)		\$25,496.00

SECTION D TOTAL \$48,385.00

THIS AMOUNT FORWARDED TO SECTION D BELOW

SECTION A TOTAL (FROM PAGE 3)	\$1,233,911.00
SECTION B TOTAL (FROM PAGE 5)	\$341,170.00
SECTION C TOTAL (FROM PAGE 6)	\$70,618.00
SECTION D TOTAL (FROM PAGE 7)	\$48,385.00
PART III DISTRIBUTION (SECTIONS A,B,C,D) TOTAL	\$1,694,084.00

Please indicate if you are a percentage distribution county pursuant to 27.5 and 27.6 of the Clerks of Courts Act

YES

NO

Please indicate the Month your fiscal year ends.

MONTH:

ATTACHMENT A

LINE ITEM BREAKDOWN OF PART II. G.: ALL OTHER CLERK'S OFFICE EXPENSES

DESCRIPTION	AMOUNT
Mileage	\$417.00
Publications	\$50.00
Association Dues	\$230.00
Misc.-Book	\$82.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
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	\$0.00
	\$0.00
ATTACHMENT A TOTAL	\$779.00

THIS TOTAL SHOULD MATCH PART II - SECTION G TOTAL ON PAGE 2.
 IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHMENT,
 SIMPLY INSERT ROWS TO THE SPREADSHEET AS REQUIRED.

ATTACHMENT C

LINE ITEM BREAKDOWN OF PART III. B. (3) (g): "OTHER"

DESCRIPTION	AMOUNT
FTA FEES TO OTHER MUNICIPALITIES	
Coles Co. Sheriff	\$980.00
Clark Co Sheriff	\$490.00
Effingham Co. Sheriff	\$420.00
Jasper Co. Sheriff	\$280.00
Shelby Co. Sheriff	\$140.00
Crawford Co. Sheriff	\$70.00
Mattoon Police Dept	\$586.00
Casey Police Dept	\$70.00
Charleston Police Dept.	\$210.00
Douglas Co. Police Dept.	\$70.00
Fayette Co. Sheriff	\$280.00
Marion Co. Sheriff	\$140.00
Edgar Co. Sheriff	\$70.00
Richland Co. Sheriff	\$210.00
Dupage Co. Sheriff	\$70.00
Iroquois Co. Sheriff	\$70.00
Eastern IL. Univ. Police	\$140.00
ISP- Public Safety Shared Srvc.	\$140.00
IL State Police	\$70.00
Vandalia Police Dept.	\$70.00
Brookllyn Police Dept.	\$70.00
Bloomington Police Dept	\$70.00
Mt. Vernon Police Dept.	\$70.00
Transfer fee	\$125.00
County Fee's Other	
Cumb. Co. Police Vehicle Fund	\$400.00
Cumb. Co. DUI Equip Fund	\$4,291.00
Cumb. Co. Ordinance (OV)	\$613.00
County Fee 16.825%	\$30,285.00
Cumb. Co. Medical Costs	\$2,430.00
Cumb. Co Drug Enforcement	\$719.00
Cumb. Co E-citation fee	\$486.00
ATTACHMENT C TOTAL	\$44,135.00

THIS TOTAL SHOULD MATCH PART III - SECTION B (3) (g) (OTHER) TOTAL ON PAGE 3.
IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHMENT, SIMPLY
INSERT ROWS TO THE SPREADSHEET AS REQUIRED.

ATTACHMENT F

LINE ITEM BREAKDOWN OF PART III. D. (9): "OTHER"

DESCRIPTION	AMOUNT
Coles Co. Circuit Clerk	\$7,100.00
Effingham Co. Circuit Clerk	\$3,610.00
Clark Co. Circuit Clerk	\$1,100.00
Edgar Co. Circuit Clerk	\$2,575.00
Macon Co. Circuit Clerk	\$1,075.00
Shelby Co Circuit Clerk	\$1,325.00
Lawrence Co. Circuit Clerk	\$375.00
Richland Co. Circuit Clerk	\$1,075.00
Champaign Co. Circuit Clerk	\$575.00
Douglas Co. Circuit Clerk	\$450.00
Passport	\$4,920.00
Juror Fee	\$1,316.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
	\$0.00
ATTACHMENT F TOTAL	\$25,496.00

THIS TOTAL SHOULD MATCH PART III - SECTION D. (9) (Other) TOTAL ON PAGE 7.
 IF YOU NEED ADDITIONAL LINE ITEM DETAIL FOR THIS ATTACHMENT, SIMPLY
 INSERT ROWS TO THE SPREADSHEET AS REQUIRED.

Part 1 G-3: Other Revenue to Circuit Clerks office

Passport	\$1,075	\$1,075.00
Copies	\$2,594	\$2,594.00
TOTAL		\$3,699.00